

## 37 Am. Jur. 2d Fraud and Deceit § 155

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### Fraud and Deceit

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#### IV. False Representations

##### G. Representations and Statements as to Particular Matters

##### 2. Title, Location, Quantity, and Quality of Property

##### a. Title, Ownership, and Encumbrances

##### (2) Transactions Involving Real Estate

## § 155. Taxes and assessments

[Topic Summary](#) | [Correlation Table](#) | [References](#)

### West's Key Number Digest

West's Key Number Digest, [Fraud](#)  27, 28

The view has been taken that fraud may be predicated on misrepresentations by a vendor as to the amount of taxes or assessments on the property sold<sup>1</sup> even though the vendee could have ascertained the truth concerning them from an examination of the public records.<sup>2</sup> Similarly, false representations made by the rental agents of a shopping mall to a prospective tenant regarding the estimated costs of completing the mall, common area charges, and estimated taxes were opinions that could form the basis for an action for fraud where the lessee was justified in relying on the representations since only the defendants were in a position to know the information necessary to form an opinion regarding costs and taxes.<sup>3</sup> There is, however, authority to the contrary.<sup>4</sup>

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### Footnotes

- 1 [Crawford v. Armacost](#), 85 Wash. 622, 149 P. 31 (1915); [Woteshek v. Neumann](#), 151 Wis. 365, 138 N.W. 1000 (1912).
- 2 [§ 251](#).
- 3 [Magnaleasing, Inc. v. Staten Island Mall](#), 428 F. Supp. 1039, 23 Fed. R. Serv. 2d 1569 (S.D. N.Y. 1977), judgment aff'd, 563 F.2d 567 (2d Cir. 1977).
- 4 [Kalmans v. Powles](#), 121 Wash. 203, 209 P. 5, 29 A.L.R. 618 (1922).

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